Vehicle Owners' Bill of Rights

AN ACT Relating to establishing a vehicle owners' bill of rights; amending RCW 46.17.355, 46.17.005, 36.73.065, 46.17.200, 82.44.065, and 46.63.170; adding a new section to chapter 82.44 RCW; creating new sections; and repealing RCW 46.17.365, 46.68.415, 81.100.060, and 82.44.035.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

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POLICIES AND PURPOSES

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NEW SECTION. Sec. 1. Vehicle owners deserve respect. Vehicle 11 owners' spending represents a huge portion of Washington's state and 12 local economy, generating billions of dollars every year in tabs, 13 14 taxes, and tickets. Vehicle owners are entitled to fair treatment. This measure establishes a vehicle owners' bill of rights to ensure 15 16 that vehicle owners are treated fairly and reasonable policies are 17 established and limits set for vehicle-related charges. The rights 18 guaranteed by this act and the limits on vehicle-related charges 19 are:

20 (1) TABS: Vehicle owners have a right to \$30 tabs. Voters 21 have repeatedly approved \$30 tabs, yet politicians continually

- ignore the voters' repeated, unambiguous mandate by unilaterally 1
- 2 imposing higher and higher vehicle taxes and fees to get around the
- 3 voters' clear intent. Voters' ballot box decisions need to be
- 4 respected.
- Vehicle owners have a right to an honest and 5 (2) TAXES: accurate calculation of vehicle taxes. Taxes on a vehicle's value 6 must be calculated using a depreciation schedule based on that 7 8 vehicle's purchase price, not the artificially inflated manufacturer's suggested retail price.
- 10 (3) TICKETS: Vehicle owners have a right to decide whether 11 they support for-profit camera surveillance or not because it is simply taxation-through-citation. The people intend to limit the 12 13 costs of for-profit camera surveillance by requiring voter approval 14 for automatic ticketing cameras.

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VEHICLE OWNERS' BILL OF RIGHTS #1:

17 \$30 TABS

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19 **NEW SECTION.** Sec. 2. A new section is added to chapter 46.17 20 RCW to read as follows:

- 21 (1) License tab fees are set at \$30 per year for motor 22 vehicles, regardless of year, value, make, or model, subject to the 23 requirements of RCW 46.17.350.
- 24 In any jurisdiction which imposes a nonvoter-approved 25 vehicle fee required for licensing or renewal, license tab fees on a motor vehicle for a vehicle owner in that jurisdiction shall be set 26 27 at thirty dollars minus the amount(s) of any required nonvoter-28 approved vehicle fee(s) or charges, other than the tax levied by RCW 29 81.104.160, and minus any license tab charge collected under RCW 46.16.076. 30

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Sec. 3. RCW 46.17.355 and 2010 c 161 s 530 are each amended to 32 33 read as follows:

(1) In lieu of the vehicle license fee required under RCW 46.17.350 and before accepting an application for a vehicle registration for motor vehicles described in RCW 46.16A.455, the department, county auditor or other agent, or subagent appointed by the director shall require the applicant, unless specifically exempt, to pay the following license fee by gross weight:

| WEIGHT | SCHEDULE A | SCHEDULE B |
|------------------------------|---------------------------|---------------------------|
| ((4 ,000 lbs.)) | \$ ((38.00)) | \$ ((38.00)) |
| <u>4,000 lbs.</u> | <u>30.00</u> | <u>30.00</u> |
| ((6,000 lbs.)) | \$ ((48.00)) | \$ ((48.00)) |
| <u>6,000 lbs.</u> | 30.00 | 30.00 |
| ((8,000 lbs.)) | \$ ((58.00)) | \$ ((58.00)) |
| <u>8,000 lbs.</u> | <u>30.00</u> | <u>30.00</u> |
| ((10,000 lbs.)) | \$ ((60.00)) | \$ ((60.00)) |
| 10,000 lbs. | <u>30.00</u> | 30.00 |
| 12,000 lbs. | 77.00 | 77.00 |
| 14,000 lbs. | 88.00 | 88.00 |
| 16,000 lbs. | 100.00 | 100.00 |
| 18,000 lbs. | 152.00 | 152.00 |
| 20,000 lbs. | 169.00 | 169.00 |
| 22,000 lbs. | 183.00 | 183.00 |
| 24,000 lbs. | 198.00 | 198.00 |
| 26,000 lbs. | 209.00 | 209.00 |
| 28,000 lbs. | 247.00 | 247.00 |
| 30,000 lbs. | 285.00 | 285.00 |
| 32,000 lbs. | 344.00 | 344.00 |
| 34,000 lbs. | 366.00 | 366.00 |
| 36,000 lbs. | 397.00 | 397.00 |
| 40,000 lbs. | 499.00 | 499.00 |
| 42,000 lbs. | 519.00 | 609.00 |
| 44,000 lbs. | 530.00 | 620.00 |
| 46,000 lbs. | 570.00 | 660.00 |
| 48,000 lbs. | 594.00 | 684.00 |
| 50,000 lbs. | 645.00 | 735.00 |
| 52,000 lbs. | 678.00 | 768.00 |
| 54,000 lbs. | 732.00 | 822.00 |
| 56,000 lbs. | 773.00 | 863.00 |
| 58,000 lbs. | 804.00 | 894.00 |
| 60,000 lbs. | 857.00 | 947.00 |
| 62,000 lbs. | 919.00 | 1,009.00 |
| 64,000 lbs. | 939.00 | 1,029.00 |
| 66,000 lbs. | 1046.00 | 1,136.00 |
| 68,000 lbs. | 1091.00 | 1,181.00 |
| 70,000 lbs. | 1175.00 | 1,265.00 |
| 72,000 lbs. | 1257.00 | 1,347.00 |
| 74,000 lbs. | 1366.00 | 1,456.00 |
| 76,000 lbs. | 1476.00 | 1,566.00 |
| 78,000 lbs. | 1612.00 | 1,702.00 |
| 80,000 lbs. | 1740.00 | 1,830.00 |
| 82,000 lbs. | 1861.00 | 1,951.00 |
| 84,000 lbs. | 1981.00 | 2,071.00 |
| 86,000 lbs. | 2102.00 | 2,192.00 |
| 88,000 lbs. | 2223.00 | 2,313.00 |
| 90,000 lbs. | 2344.00 | 2,434.00 |
| 92,000 lbs. | 2464.00 | 2,554.00 |
| 94,000 lbs. | 2585.00 | 2,675.00 |
| 96,000 lbs. | 2706.00 | 2,796.00 |
| 98,000 lbs. | 2827.00 | 2,917.00 |
| 100,000 lbs. | 2947.00 | 3,037.00 |
| | | |

| 102,000 lbs. | 3068.00 | 3,158.00 |
|--------------|---------|----------|
| 104,000 lbs. | 3189.00 | 3,279.00 |
| 105,500 lbs. | 3310.00 | 3,400.00 |

- (2) Schedule A applies to vehicles either used exclusively for hauling logs or that do not tow trailers. Schedule B applies to vehicles that tow trailers and are not covered under Schedule A.
- (3) If the resultant gross weight is not listed in the table provided in subsection (1) of this section, it must be increased to the next higher weight.
- (4) The license fees provided in subsection (1) of this section are in addition to the filing fee required under RCW 46.17.005 and any other fee or tax required by law.
- (5) The license fee based on declared gross weight as provided in subsection (1) of this section must be distributed under RCW 46.68.035.
- **Sec. 4.** RCW 46.17.005 and 2010 c 161 s 501 are each amended to read as follows:
- (1) A person who applies for a vehicle registration or for any other right to operate a vehicle on the highways of this state shall pay a three dollar filing fee ((in addition to any other fees and taxes required by law)) subject to the requirements of section 2 of this act.
- (2) A person who applies for a certificate of title shall pay a four dollar filing fee in addition to any other fees and taxes required by law.
- (3) The filing fees established in this section must be distributed under RCW 46.68.400.
- **Sec. 5.** RCW 36.73.065 and 2007 c 329 s 1 are each amended to read as follows:
- (1) ((Except as provided in subsection (4) of this section,)) \underline{T} axes, fees, charges, and tolls may not be imposed by a district without approval of a majority of the voters in the district voting on a proposition at a general or special election. The proposition must

include a specific description of the transportation improvement or improvements proposed by the district and the proposed taxes, fees, charges, and the range of tolls imposed by the district to raise revenue to fund the improvement or improvements.

- (2) Voter approval under this section shall be accorded substantial weight regarding the validity of a transportation improvement as defined in RCW 36.73.015.
- (3) A district may not increase any taxes, fees, charges, or range of tolls imposed under this chapter once the taxes, fees, charges, or tolls take effect, unless authorized by the district voters pursuant to RCW 36.73.160.
- (4) (a) A district that includes all the territory within the boundaries of the jurisdiction, or jurisdictions, establishing the district may impose by a majority vote of the governing board of the district, subject to the requirements of subsection (4) (b) the following fees and charges:
- (i) Up to twenty dollars of the vehicle fee authorized in RCW 82.80.140; or
 - (ii) A fee or charge in accordance with RCW 36.73.120.
- (b) The vehicle fee authorized in (a) of this subsection may only be imposed ((for a passenger-only ferry transportation improvement)) if the vehicle fee is first approved by a majority of the voters within the jurisdiction of the district. Any governmental entity that is imposing a vehicle fee before the effective date of this act must discontinue collecting revenue from that fee no later than the effective date of this act unless the voters in that jurisdiction approve a ballot measure prior to June 30, 2011 that endorses the continuation of the vehicle fee.
- (c) (i) A district solely comprised of a city or cities shall not impose the fees or charges identified in (a) of this subsection within one hundred eighty days after July 22, 2007, unless the county in which the city or cities reside, by resolution, declares that it will not impose the fees or charges identified in (a) of this subsection within the one hundred eighty-day period; or
 - (ii) A district solely comprised of a city or cities identified

in RCW 36.73.020(6)(b) shall not impose the fees or charges until after May 22, 2008, unless the county in which the city or cities reside, by resolution, declares that it will not impose the fees or charges identified in (a) of this subsection through May 22, 2008.

(5) If the interlocal agreement in RCW 82.80.140(2)(a) cannot be reached, a district that includes only the unincorporated territory of a county may impose by a majority vote of the governing body of the district up to twenty dollars of the vehicle fee authorized in RCW 82.80.140 but such a charge is subject to the requirements of section 2(2) of this act.

NEW SECTION. Sec. 6. The following acts or parts of acts are each repealed:

- (1) RCW 46.17.365 (Motor vehicle weight fee--Motor home vehicle weight fee. (Effective July 1, 2011.)) and 2010 c 161 s 533; and
- (2) RCW 46.68.415 (Motor vehicle weight fee--motor home vehicle--Disposition. (Effective July 1, 2011)) and 2010 c 161 s 813.
- **Sec. 7.** RCW 46.17.200 and 2010 c 161 s 518 are each amended to read as follows:
- (1) ((In addition to all other fees and taxes required by law))

 Subject to the requirements of section 2 of this act, the department, county auditor or other agent, or subagent appointed by the director shall charge:
- (a) The following license plate fees for each license plate, unless the owner or type of vehicle is exempt from payment:

| FEE TYPE | FEE | DISTRIBUTION |
|--------------|---------|--------------|
| Reflectivity | \$2.00 | RCW |
| | | 46.68.070 |
| Replacement | \$10.00 | RCW |
| | | 46.68.070 |

- (b) A license plate retention fee, as required under RCW 46.16A.200(10)(a)(iii), of twenty dollars if the owner wishes to retain the current license plate number upon license plate replacement, unless the owner or type of vehicle is exempt from payment. The twenty dollar fee must be deposited in the multimodal transportation account created in RCW 47.66.070.
- (c) A ten dollar license plate transfer fee, as required under RCW 46.16A.200(8)(a), when transferring standard issue license plates from one vehicle to another, unless the owner or type of vehicle is exempt from payment. The ten dollar license plate transfer fee must be deposited in the motor vehicle fund created in RCW 46.68.070.
- (d) Former prisoner of war license plates, as described in RCW 46.18.235, may be transferred to a replacement vehicle upon payment of a five dollar license plate fee, in addition to any other fee required by law.
- (2) The department may, upon request, provide license plates that have been used and returned to the department to individuals for nonvehicular use. The department may charge a fee of up to five dollars per license plate to cover costs or recovery for postage and handling. The department may waive the fee for license plates used in educational projects and may, by rule, provide standards for the fee waiver and restrictions on the number of license plates provided to any one person. The fee must be deposited in the motor vehicle fund created in RCW 46.68.070.

NEW SECTION. Sec. 8. The following acts or parts of acts are each repealed:

- (1) RCW 81.100.060 (Imposition of surcharge--Excise tax) and 2006 c 318 s 2, 2006 c 311 s 15, 2002 c 56 s 411, 1998 c 321 s 34, 1992 c 194 s 12, 1991 c 363 s 154, & 1990 c 43 s 17; and
- (2) RCW 82.44.035 (Valuation of vehicles) and 2010 c 161 s 910 & 2006 c 318 s 1.

VEHICLE OWNERS' BILL OF RIGHTS #2: AN HONEST AND ACCURATE CALCULATION OF VEHICLE TAXES

NEW SECTION. Sec. 9. A new section is added to chapter 82.44 RCW is added to read as follows:

- (1) A motor vehicle excise tax must be calculated in an honest and accurate way so the burden on vehicle owners is not artificially inflated. For the purpose of determining any motor vehicle excise tax otherwise authorized by law, any taxing district imposing a motor vehicle excise tax, including but not limited to taxes levied under RCW 81.104.160, 81.100.060, and 36.120.050, must vehicle's taxable value by using the depreciation schedule set forth in this section. The taxable value equals the product of percentage based on a vehicle's year of service, as provided in subsection (2) of this section, and the latest purchase price of the The purchase price for year of service 1 shall be determined by the bill of sale provided by the buyer and seller, subject to the exemptions, exceptions, and definitions provided by this section, and which must be affirmed by declaration by both This ensures an honest and accurate calculation of the tax and, combined with the appeal process in RCW 82.44.065, ensures that vehicle owners are taxed fairly.
- (2) For the purpose of determining the tax under this chapter, the value of a truck-type power or trailing unit, or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck shall be the latest purchase price of the vehicle, excluding applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the following percentage based on year of service of the vehicle since its most recent sale. The year in which a purchase occurs shall be considered the first year of service.

YEAR OF SERVICE PERCENTAGE

- 1 100
 2 75
 3 55
 4 40
 5 25
 6 10
 7 and over 5
- (3) The reissuance of title and registration for a truck-type power or trailing unit or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck because of the installation of body or special equipment shall be treated as a sale, and the latest purchase price of the truck-type power or trailing unit or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck at that time, as determined by the department from such information as may be available, shall be considered its base value.
- (4) If the purchase price is unavailable or otherwise unascertainable or the reissuance of title and registration is the result of a gift or inheritance, the department shall determine a value equivalent to the latest purchase price by using any information that may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the vehicle. The department may use an appraisal by the county assessor. In valuing a vehicle for which the current value or selling price is not indicative of the value of similar vehicles of the same year and model, the department shall establish a value that more closely represents the average value of similar vehicles of the same year and model.
- (5) For purposes of this chapter, value shall exclude value attributable to modifications of a motor vehicle and equipment that are designed to facilitate the use or operation of the motor vehicle by a person with a disability.

Sec. 10. RCW 82.44.065 and 2006 c 318 s 5 are each amended to read as follows:

If the department determines a value for a motor vehicle ((equivalent to a manufacturer's base suggested retail price)) under section 9 of this act or the value of a truck-type power or trailing unit under ((RCW 82.44.035)) section 9 of this act, any person who pays a locally imposed tax for that vehicle may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.44.120. This ensures an honest and accurate calculation of the tax.

VEHICLE OWNERS' BILL OF RIGHTS #3: VOTER APPROVAL FOR AUTOMATIC TICKETING CAMERAS

- Sec. 11. RCW 46.63.170 and 2010 c 161 s 1127 are each amended to read as follows:
- (1) The use of ((automated traffic safety cameras)) automatic ticketing cameras called red-light cameras and speed cameras and other for-profit camera surveillance for issuance of notices of infraction are subject to the following requirements:
- (a) The appropriate local legislative authority must first enact an ordinance that is only valid if approved by a vote of the people at an election in that jurisdiction subject to the requirements of allowing for their use to detect one or more of the following: Stoplight, railroad crossing, or school speed zone violations. At a minimum, the local ordinance must contain the restrictions described in this section and provisions for public notice and signage. Cities and counties using ((automated traffic safety cameras)) automatic ticketing cameras before July 24, 2005, are subject to the restrictions described in this section, but are not required to enact an authorizing ordinance. Any government using automatic ticketing cameras before the effective date of this act must remove all their cameras no later than thirty days following the effective date of this act unless the voters in that jurisdiction approve a

ballot measure prior to June 30, 2011, that endorses the continuation of the use of automatic ticketing cameras. To qualify for this exception, the ballot title for such a ballot measure must be written substantially as follows:

Proposition X concerns automatic ticketing cameras. This measure would allow the city/county/governmental-entity of ... and for-profit companies contracted with city/county/governmental-entity to continue using automatic ticketing cameras, allow for their expansion without limitation, and charge vehicle owners \$... for tickets. Should this measure be approved or rejected? Yes No.

- (b) Use of ((automated traffic safety cameras)) automatic ticketing cameras is restricted to two-arterial intersections, railroad crossings, and school speed zones only.
- (c) During the 2009-2011 fiscal biennium, ((automated traffic safety cameras)) automatic ticketing cameras may be used to detect speed violations for the purposes of section 201(2), chapter 470, Laws of 2009 if the local legislative authority first enacts an ordinance authorizing the use of cameras to detect speed violations subject to the voter approval requirements in (a) of this subsection (1).
- (d) ((Automated traffic safety cameras)) automatic ticketing cameras may only take pictures of the vehicle and vehicle license plate and only while an infraction is occurring. The picture must not reveal the face of the driver or of passengers in the vehicle.
- (e) A notice of infraction must be mailed to the registered owner of the vehicle within fourteen days of the violation, or to the renter of a vehicle within fourteen days of establishing the renter's name and address under subsection (3)(a) of this section. The law enforcement officer issuing the notice of infraction shall include with it a certificate or facsimile thereof, based upon inspection of photographs, microphotographs, or electronic images produced by an ((automated traffic safety camera)) automatic ticketing cameras, stating the facts supporting the notice of infraction. This certificate or facsimile is prima facie evidence of the facts contained in it and is admissible in a proceeding charging a violation

under this chapter. The photographs, microphotographs, or electronic images evidencing the violation must be available for inspection and admission into evidence in a proceeding to adjudicate the liability for the infraction. A person receiving a notice of infraction based on evidence detected by an ((automated traffic safety camera)) automatic ticketing cameras may respond to the notice by mail.

- (f) The registered owner of a vehicle is responsible for an infraction under RCW 46.63.030(1)(c) unless the registered owner overcomes the presumption in RCW 46.63.075, or, in the case of a rental car business, satisfies the conditions under subsection (3) of this section. If appropriate under the circumstances, a renter identified under subsection (3)(a) of this section is responsible for an infraction.
- (g) Notwithstanding any other provision of law, all photographs, microphotographs, or electronic images prepared under this section are for the exclusive use of law enforcement in the discharge of duties under this section and are not open to the public and may not be used in a court in a pending action or proceeding unless the action or proceeding relates to a violation under this section. No photograph, microphotograph, or electronic image may be used for any purpose other than enforcement of violations under this section nor retained longer than necessary to enforce this section.
- (h) All locations where an ((automated traffic safety camera)) automatic ticketing camera is used must be clearly marked by placing signs in locations that clearly indicate to a driver that he or she is entering a zone where traffic laws are enforced by an ((automated traffic safety cameras)) automatic ticketing cameras.
- (i) If a county or city has established an authorized ((automated traffic safety cameras)) automatic ticketing cameras program under this section, the compensation paid to the manufacturer or vendor of the equipment used must be based only upon the value of the equipment and services provided or rendered in support of the system, and may not be based upon a portion of the fine or civil penalty imposed or the revenue generated by the equipment.

- (2) Infractions detected through the use of ((automated traffic safety cameras)) automatic ticketing cameras are not part of the registered owner's driving record under RCW 46.52.101 and 46.52.120. Additionally, infractions generated by the use of ((automated traffic safety cameras)) automatic ticketing cameras under this section shall be processed in the same manner as parking infractions, including for the purposes of RCW 3.50.100, 35.20.220, 46.16A.120, and 46.20.270(3). However, the amount of the fine issued for an infraction generated through the use of an ((automated traffic safety cameras)) automatic ticketing cameras shall not exceed the amount of a fine issued for other parking infractions within the jurisdiction.
- (3) If the registered owner of the vehicle is a rental car business, the law enforcement agency shall, before a notice of infraction being issued under this section, provide a written notice to the rental car business that a notice of infraction may be issued to the rental car business if the rental car business does not, within eighteen days of receiving the written notice, provide to the issuing agency by return mail:
- (a) A statement under oath stating the name and known mailing address of the individual driving or renting the vehicle when the infraction occurred; or
- (b) A statement under oath that the business is unable to determine who was driving or renting the vehicle at the time the infraction occurred because the vehicle was stolen at the time of the infraction. A statement provided under this subsection must be accompanied by a copy of a filed police report regarding the vehicle theft; or
- (c) In lieu of identifying the vehicle operator, the rental car business may pay the applicable penalty.

Timely mailing of this statement to the issuing law enforcement agency relieves a rental car business of any liability under this chapter for the notice of infraction.

(4) Nothing in this section prohibits a law enforcement officer from issuing a notice of traffic infraction to a person in control of

- a vehicle at the time a violation occurs under RCW 46.63.030(1) (a), (b), or (c).
- (5) For the purposes of this section, ((automated traffic safety cameras)) "automatic ticketing cameras" means a device that uses a vehicle sensor installed to work in conjunction with an intersection traffic control system, a railroad grade crossing control system, or a speed measuring device, and a camera synchronized to automatically record one or more sequenced photographs, microphotographs, or electronic images of the rear of a motor vehicle at the time the vehicle fails to stop when facing a steady red traffic control signal or an activated railroad grade crossing control signal, or exceeds a speed limit in a school speed zone as detected by a speed measuring device. During the 2009-2011 fiscal biennium, an ((automated traffic safety cameras)) automatic ticketing cameras includes a camera used to detect speed violations for the purposes of section 201(2), chapter 470, Laws of 2009.
- (6) During the 2009-2011 fiscal biennium, this section, except (a) of this subsection (1), does not apply to ((automated traffic safety cameras)) automatic ticketing cameras for the purposes of section 218(2), chapter 470, Laws of 2009.
- (7) Any governmental entity that seeks voter approval under subsection 1 must utilize a ballot title for the proposition that reads substantially as follows: Proposition X concerns automatic ticketing cameras. This measure would allow the city/county/governmental-entity of ... and for-profit companies contracted with city/county/governmental-entity to use automatic ticketing cameras, allow for their expansion without limitation, and charge vehicle owners \$... for tickets. Should this measure be approved or rejected? Yes No.

MISCELLANEOUS

<u>NEW SECTION.</u> **Sec. 12.** The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act.

NEW SECTION. Sec. 13. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected. If the repeal or reduction of any tax, fee or charge in this act is judicially held to impair any contract in existence as of the effective date of this section, the repeal of pledged revenues shall apply to any other contract, including novation, renewal, or refunding (in the case of bond contract).

NEW SECTION. Sec. 14. (1) If a taxing district continues to collect tax revenue from a tax, fee, or charge that is repealed, reduced, or eliminated by this act, for any reason, including reliance on a judicial determination that such taxes, fees, or charges may continue to be collected, and a court rules subsequently that the continued collection of tax, fee, or charge revenues was unlawful, taxpayers are entitled to a refund of the tax, fee, or charge paid plus eighteen percent annualized interest (calculated from the effective date of this section to the date the refunds are sent) on the refund amount due to vehicle owners, plus litigation costs and attorneys' fees reasonably incurred in seeking refunds. (2) The people find that taxpayers deserve to be compensated when state or local governments continue to collect taxes, fees, or charges illegally.

NEW SECTION. Sec. 15. This act is called the "Vehicle Owners' Bill of Rights."

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